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Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end _____ year _____.

BE SURE TO COMPLETE AND SIGN SIDE 2

Your first name		Initial	Last name		Your SSN or ITIN	
If joint return, spouse's/RDP's first name		Initial	Last name		Spouse's/RDP's SSN or ITIN	
Address (including number and street, PO Box, or PMB no.)					Apt. no./Ste. no.	
City					State	ZIP Code

- a Have you been advised that your original federal return has been, is being, or will be audited? ☐ Yes ☐ No
- b Filing status claimed.
On original return ☐ Single ☐ Married/RDP filing jointly ☐ Married/RDP filing separately ☐ Head of household ☐ Qualifying widow(er)
On this return ☐ Single ☐ Married/RDP filing jointly ☐ Married/RDP filing separately ☐ Head of household ☐ Qualifying widow(er)
- c If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, fill in this circle ☐ ☐
- d If claiming head of household, enter name and relationship of qualifying person on: Original return _____
Amended return _____

If you are amending **Form 540NR**, see **General Information D** before continuing. If you are amending **Forms 540 2EZ**, see the instructions for lines 1 through 6.

	A. As originally reported/ adjusted by the FTB See instructions	B. Net change Explain on Side 2, Part II, line 5	C. Correct amount
1 a State wages. See instructions	1a		1a
b Federal AGI. See instructions	1b		1b
2 CA adjustments. See specific instructions on Form 540A or Sch. CA (540).			
a California nontaxable interest income	2a		2a
b State income tax refund	2b		2b
c Unemployment compensation	2c		2c
d Social Security benefits	2d		2d
e Other (list)	2e		2e
3 Total California adjustments. Combine line 2a through line 2e. See instructions	3		3
4 California adjusted gross income. Combine line 1b and line 3. See instructions	4		4
5 California itemized deductions or California standard deduction. See instructions	5		5
6 Taxable income. Subtract line 5 from line 4. If less than zero, enter -0-	6		6

7 a Tax method used for Column C. See instructions	<input type="radio"/> TT <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803 <input checked="" type="radio"/> 7a	
b Tax. See instructions	7b	
8 Exemption credits. See instructions	8	
9 Subtract line 8 from line 7b. If less than zero, enter -0-	9	
10 Tax from Schedule G-1 and form FTB 5870A. See instructions	10	
11 Add line 9 and line 10	11	
12 Special credits and nonrefundable renter's credit. See instructions	12	
13 Subtract line 12 from line 11	13	
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions	14	
15 Mental Health Services Tax, see instructions	15	
16 Total tax. Add line 13, line 14, and line 15. If amending Form 540NR, see instructions	16	
17 California income tax withheld. See instructions	17	
18 California real estate or nonresident withholding. See instructions	18	
19 Excess California SDI (or VPD) withheld. See instructions	19	
20 Estimated tax payments and other payments. See instructions	20	
21 Child and Dependent Care Expenses or Other Refundable Credits. See inst.	21	

22	23	24 \$
25 Tax paid with original return plus additional tax paid after it was filed		
26 Total payments. Add lines 17, 18, 19, 20, 21, and 25 of column C.		

Your name:

Your SSN or ITIN:

27	Overpaid tax, if any, as shown on original return or as previously adjusted by the FTB. See instructions	■ 27	_____
28	Subtract line 27 from line 26. If line 27 is more than line 26, see instructions.	28	_____
29	Use tax payments as shown on original return. See instructions.	● 29	_____
30	Voluntary contributions as shown on original return. See instructions	● 30	_____
31	Subtract line 29 and line 30 from line 28	31	_____
32	AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions.		■ 32 _____
33	Penalties/Interest. See instructions: Penalties 33a _____ Interest 33b _____	■ 33c	_____
34	REFUND. If line 16, column C is less than line 31, enter the difference. See instructions		■ 34 _____

Part I Nonresidents or Part-Year Residents Only

Taxable years 2003 and after, enter amounts from your revised Short or Long Form 540NR. Your amended return cannot be processed without this information.
For all **taxable years** attach your revised Short or Long Form 540NR and Schedule CA (540NR).

1	Exemption amount from Short or Long Form 540NR, line 11	1	_____
2	Federal adjusted gross income from Short or Long Form 540NR, line 13	2	_____
3	Adjusted gross income from all sources from Short or Long Form 540NR, line 17	3	_____
4	Itemized deductions or standard deduction from Short or Long Form 540NR, line 18	4	_____
5	California adjusted gross income from Short or Long Form 540NR, line 21	5	_____
6	Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 26	6	_____
7	Special credits (from Long Form 540NR, lines 32, 33, or 34) and nonrefundable renter's credit from Short and Long Form 540NR, line 35 (Combine)	7	_____
8	Alternative minimum tax from Long Form 540NR, line 39	8	_____
9	Mental Health Services Tax (tax years 2005 and after) from Long Form 540NR, line 40	9	_____
10	Other taxes and credit recapture from Long Form 540NR, line 41	10	_____

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. _____

2 a If you filled in the circle for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? ☐ Yes ☐ No
b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? ☐ Yes ☐ No
c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination?
Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? ☐ Yes ☐ No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E ☐ Yes ☐ No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number or individual taxpayer identification number on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete.

Your signature	Spouse's/RDP's signature (if filing jointly, both must sign)	Daytime phone number (optional)
_____	_____	() _____
X	X	Date _____
Paid preparer's signature (<i>declaration of preparer is based on all information of which preparer has any knowledge</i>)		Paid preparer's SSN/PTIN
_____		_____
Firm's name (or yours if self-employed)	Firm's address	FEIN
_____	_____	_____

Where to File Form 540X

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.
If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**
If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**